

**R865. Tax Commission, Auditing.**

**R865-19S. Sales and Use Tax.**

**R865-19S-34. Admission to Places of Amusement Pursuant to Utah Code Ann. Section 59-12-103.**

~~[A. The phrase "place of amusement, entertainment, or recreation" is broad in meaning but conveys the basic idea of a definite location.]~~

~~[B.] (1)(a)~~ The amount paid for admission ~~[to such a place]~~ is subject to ~~[the]~~ sales and use tax, even though ~~[such charge]~~ that amount includes the right of the purchaser to participate in some activity~~[-within the place]~~.

~~(b)~~ For example, the sale of a ticket for a ride upon a mechanical ~~[or self-operated]~~ device is an admission to a place of amusement.

~~[C.] (2)(a) [Charges for admissions to swimming pools, skating rinks, and other places of amusement are subject to tax.]~~ Additional charges for the rental of tangible personal property are subject to sales and use tax as the sale of tangible personal property.

~~(b) [Charges]~~ For example:

~~(i) [for]~~ towel rentals; and swimming suit rentals~~[-, skate rentals, etc.,]~~ at a swimming pool are ~~[also]~~ subject to sales and use tax~~[-]~~;

~~(ii) [Locker]~~ locker rental fees at a swimming pool are subject to sales tax if the lockers are tangible personal property.

**KEY: charities, tax exemptions, religious activities, sales tax**